

# Comparability Reporting: Common Issues

*Office of Federal Programs*

# Common Issues: Enrollment Data

## COMMON ISSUES: ENROLLMENT DATA



ENROLLMENT FIGURES DO  
NOT ACCURATELY REFLECT  
THE STUDENT POPULATION



ENROLLMENT FIGURES ARE  
NOT SUPPORTED BY  
AUDITABLE DOCUMENTATION

## Success Tips: Enrollment Data

- The reported enrollment figures must accurately reflect the student population
- Enrollment must be reported per PowerSchool
- All students must be included
- No exclusion allows removal of any student or special population

# Common Issues and Success Tips: Forms A & B

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# Common Issues:

## Non-Federally Funded Instructional Staff FTEs

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Common issues when reporting non-federally funded instructional staff FTEs per pupil

- Not excluding:
- FTEs paid with federal funds
- FTEs paid with supplemental state and local dollars (optional)
- FTEs paid with supplemental state and local dollars consistently



## Common Issues:

### Non-Federally Funded Instructional Staff FTEs

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- Reporting staff counts instead of FTEs
- Not including all FTEs considered instructional staff
- Not having auditable documentation to support the FTEs reported

# Success Tips: Non-Federally Funded Instructional Staff FTEs

- Exclude all FTEs, or portions of FTEs, paid with federal funds
- Be consistent when excluding FTEs paid with supplemental state and local dollars
- Exclude the same FTEs paid with supplemental dollars from all campuses' total FTEs

# Common Issues and Success Tips: Forms C & D

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# Common Issues: State and Local Base Salaries

## **Common issues when reporting state/local base salaries, not excluding:**

- salaries paid with federal funds
- salaries paid with supplemental state and local dollars (optional)
- salaries paid with supplemental state and local dollars consistently
- staff salary differentials for years of employment



# Common Issues: State and Local Base Salaries

- Not including all instructional staff
- Not having auditable documentation to support the reported state and local base salaries

## Success Tips: State and Local Base Salaries

- Exclude all salaries, or portions of salaries, paid with federal funds
- May exclude salaries paid with supplemental state and local funds for the following special programs:
- Language instruction educational programs, such as bilingual education for children with limited English proficiency
- English as a second language (ESL) services
- Excess state and local costs of providing services to children with disabilities, as determined by the LEA
- State or local supplemental programs in any school attendance area or school meeting the intent and purposes of Title I, Part A

# Success Tips: State and Local Base Salaries

## **Include all staff considered instructional staff:**

- “Instructional staff” refers to various types of personnel
- “Instructional staff” includes staff that provide direct instructional services and/or services that support instruction
- When in doubt - review job description

# Success Tips: State and Local Base Salaries

## **Have auditable documentation to support the reported expenditures**

- Official budget records are considered auditable documentation
- Accounting system records, such as payroll journals, are considered official records and are auditable documents

# Success Tips: State and Local Base Salaries

## **Methodology- It is recommended that the LEA use official financial accounting system records**

- For the state and local salaries being reported, obtain the necessary salary/budget reports for all campuses, by fund, function, and object codes, from your financial accounting system.
- Exclude any state and local base salaries paid with supplemental state and local dollars.
- Exclude any and all benefits, stipends, and merit increases that are included in the salary amounts. It is likely that excluding merit increases will need to be done manually. This particular test requirement makes it more difficult to readily obtain the needed information, and thus has the most margin for error.

# Success Tips: State and Local Base Salaries

## **If salaries paid with supplemental state and local dollars are excluded:**

- Detail which salaries paid with supplemental dollars have been excluded. Have documentation of the excluded amounts.
- Arrive at a reduced budget total to be reported.
- Provide the math used to arrive at the reported totals.
- For example, if \$100 was deducted for supplemental state and local dollars, show your math on your documentation, and detail how the new total was achieved.
- All adjustments made to the original salary amounts must be itemized.
- The original salary amounts (the same amounts as indicated on the original salary report), any adjustments noted, and the final amount reported must be made transparent in the support documentation.
- Keep all documents which support the state and local base salaries being reported as per the LEA's records retention schedule.

# Federal Program Monitoring

**Check out the Office of Federal Programs  
Webpage for more information about  
Comparability.**

# Contact Us!

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